

Revised Program Manual

Prepared by:

**Office of Management & Budget
Office of the Governor**

Revised: December 2002

Contents

GENERAL INSTRUCTIONS.....	1
TRANSFER BETWEEN LINE ITEMS AND/OR ALLOCATIONS	6
POSITION CHANGES	8
REIMBURSABLE SERVICE AGREEMENT (RSA).....	14
RECONCILIATION - AUTHORIZED & MANAGEMENT PLAN	27
CAPITAL PROJECT SCOPE CHANGE.....	30
LEGISLATIVE REVISED PROGRAM (RPL).....	31
APPENDIX	34
PUBLIC FINANCE - PROGRAM EXECUTION - AS 37.07.080	34
PUBLIC FINANCE - AGENCY PROGRAM & FINANCIAL PLANS; MISSION STATEMENTS - AS 37.07.050(A)(9).....	36
PUBLIC OFFICERS AND EMPLOYEES - AS 39.25.100 – 130.....	37
PUBLIC CONTRACTS - SUPPLY OF PERSONNEL, INFORMATION, & TECHNICAL SERVICES - AS 36.30.730.....	42
UNIVERSITY - REALLOCATION WITHIN STATE APPROPRIATIONS- AS 14.40.325.....	44
INTERGOVERNMENTAL RELATIONS 2 AAC 12.700	45

Revised Program (RP) Manual

General Instructions

A Revised Program is a change to an existing appropriation and/or authorized positions. The Office of Management and Budget (OMB) approves position changes and has limited flexibility to change appropriations per AS 37.07.080 Program execution. The Revised Program Manual is OMB's policy statement on these actions.

AS 37.07.080 authorizes the following types of revisions to appropriations:

- Transfers between line items and/or allocations within an appropriation
- Use of a reimbursable service agreement to finance the provision of a service
- Legislative Budget and Audit Committee (RPL) approval for additional federal and other specific receipts authorization.

Operating budget revisions apply only to the fiscal year in which they are requested. If the purpose for the revision is on going, the change must be reflected in future budget submissions.

This manual focuses on budget revisions that require OMB approval. OMB has delegated approval authority to Commissioners for some types of revised programs to allow flexibility in making day-to-day budget decisions without excessive overhead and delay. See Delegation Memo on Page 4 and Delegation Quick Reference on Page 5. Included in this delegation is the responsibility to establish controls and guidelines similar to those required by OMB, and to assure adherence. If Commissioners delegate their authority, the controls established must include assurance that only authorized personnel submit revised program requests to OMB.

Program managers are responsible for implementing their budgets and providing information on a regular basis to OMB, the legislature, and other interested parties.

In addition to OMB requirements for revised program requests, associated AKSAS transactions must abide by the policies and procedures established by the Division of Finance. The AKSAS Handy Guide is an excellent quick reference for budget and accounting transactions. It is available on-line at www.state.ak.us/local/akpages/ADMIN/dof/aksas/handy.htm. Also available on-line are the Administrative Manual and the Accounting Procedures Manual. See Division of Finance's homepage at www.state.ak.us/local/akpages/ADMIN/dof/akfin.htm.

Agency Document Number

Each revised program requires an Agency Document Number (ADN) for tracking purposes.

ADN	<p>Use the following seven-digit format:</p> <p>XX-X-XXXX</p> <p>XX = Department number</p> <p>X = Last digit of affected fiscal year</p> <p>XXXX = A unique number assigned by the agency</p>
Combining RP Requests	<p>When a requested action requires more than one type of revised program, include all information and documentation required by all types of revised programs in one request.</p>

State of Alaska

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To: Commissioners
Executive Directors of Public
Corporations

Date: November 26, 2002

From: Annalee McConnell
Director

Subject: Revised Program
Delegation of Authority

Today OMB is issuing an updated Revised Program Manual. Most of the changes are simply to clarify or expand descriptions of delegations and processes that have been in place since the manual was overhauled in July 2000. The only substantive change is in the delegation for exempt positions in the quasi-independent agencies.

Although we had planned to release the updated Revised Program Manual early this fall, we set it aside to complete the intense budget work for the transition. I discussed issuing the revised manual with incoming OMB director Cheryl Frasca, and she agrees it would be easier for people to work with this clearer version. I expect the in-coming administration will want to review all delegation levels at some point.

The delegations of authority are to allow departments flexibility in making day-to-day budget decisions without excessive or unproductive overhead and delay. With this delegation comes the responsibility for departments to establish appropriate internal guidelines and controls to assure programs and agencies adhere to them.

To access the newly updated manual on the Internet, go to the following website:
<http://www.gov.state.ak.us/omb/2002site/forms/Manual.PDF>.

Here's a quick summary of the delegations:

Transfers among line items and allocations

Except for the grants line, Commissioners are delegated authority to approve operating budget transfers of expenditure authorization between line items within an allocation, and/or transfers between allocations within an appropriation.

Position changes

Commissioners have authority to approve all actions for labor trades and crafts positions. For other classified positions, Commissioners have authority to approve all types of position changes below Range 23, and deletion or transfer actions for Range 23 and above. In agencies with 100% exempt positions (such as the Alaska Commission on Post Secondary Education, Alaska

Industrial Development and Export Authority, and Alaska Housing Finance Corporations), OMB action is required only for creation of or reclassification of positions at a Range 23 and above.

Reimbursable Service Agreements (RSA)

Commissioners have authority to approve the following types of RSA contractual agreements between state agencies:

- Budgeted RSAs;
- Unbudgeted RSAs equal to or less than \$100,000; and
- Unbudgeted amendments to budgeted RSAs that increase the budgeted amount by \$100,000 or less. This limit applies to the cumulative total of all unbudgeted amendments.

Executive directors of the public corporations such as AHFC, AIDEA, ASMI, and AADC are delegated the same RSA authorizations as Commissioners.

cc: Administrative Services Directors
 Finance Officers
 Human Resource Managers

Commissioners' Delegated Approval

Revised Program Approval Authorization Delegated from OMB Effective July 24, 2000

Type	Description	Delegated Approval Authority
Transfer	Operating budget line item transfers and/or transfers between allocations within an appropriation	Transfers between all line items except the grants line Transfers between allocations except the grants line
Position	Creation, deletion, reclassification, or transfer of a position	Classified Positions < Range 23 - all actions = > Range 23 deletion or transfer only Agencies with 100% Exempt Positions < Range 23 - all actions = > Range 23 deletion or transfer only
RSA	RSA contractual agreements between state agencies	Budgeted RSAs Unbudgeted RSAs = < \$100,000 Unbudgeted RSAs + Amendments = < \$100,000 Unbudgeted Amendments that increase Budgeted RSAs = < \$100,000

Note: Executive Directors of public corporations which are government entities within state departments that have a legal existence independent of and separate from the state are delegated the same authorizations as those delegated to Commissioners. (Examples include AHFC, AIDEA, ASMI, and Aerospace Development Corporation.)

Transfer Between Line Items and/or Allocations

Purpose	Transfer of expenditure authorization between line items within an allocation; or transfers between allocations within an appropriation.
Approval Requirements	<p><u>Operating Appropriations</u> OMB approval is required to transfer funds to or from the grants line only. This applies to both line item transfers affecting the grants line item, and transfers between allocations that affect the grants line item.</p> <p>Except for the grants line, OMB has delegated to Commissioners the authority to approve transfers between allocations and between line items.</p> <p><u>Capital Appropriations</u> OMB approval is required for transfers between allocations.</p>
Documentation Required	<p>Agency Request Memo to OMB Analyst Provide basic information describing the transfer request.</p> <p>Why do funds need to be transferred? Identify the line item(s) and/or allocation to be increased. What service, activity, or purchase will occur as a result of this change?</p> <p>What is the amount and funding source to be transferred? Identify the line item(s) and/or allocation to be decreased. Why are funds available for transfer? What service, activity, or purchase will be eliminated?</p> <p>What effect, if any, will there be on the next fiscal year's budget?</p> <p>What would happen if the RP request were denied? For example, would denial result in noncompliance with state, federal, or local laws or regulations?</p> <p>Authorized Budget (AB) Screen Print Attach an AKSAS screen print of the AB revised program transaction.</p> <p>Use Transaction Code 520-50 and budget type RPG (Revised Program) for RPs that require OMB approval. For RPs that do not require OMB approval, refer to the AKSAS Handy Guide to determine the appropriate transaction code.</p> <p>The description section of the transaction must identify the ADN, and the appropriation number(s) (AR) at the total control level. The total control level is the allocation level, or the appropriation level for appropriations that</p>

Documentation Required (continued)	<p>do not have allocations. (Departments may enter additional information as space allows.)</p> <p>Supporting Documentation Submit any supporting documentation that would clarify the request.</p> <p>Capital Appropriations Attach photocopies of the page(s) of the appropriation bill. Provide a history of any previous revised programs for the affected appropriation.</p>
Review Criteria	<p>Transfers out of the grants line will be carefully scrutinized, particularly when the transfer would increase a program's administrative budget at the expense of the grants budget.</p>

Position Changes

Purpose	Creation, deletion, reclassification, or transfer of a position(s).
Approval Requirements	<p>Classified Positions Range 23 or greater: OMB approval is required prior to creation of a position or reclassification of an existing position. Exceptions: Reclassifications resulting from a broad class study, a classification review, or advances of a flex-position. Also exempt are positions in the Analyst/Programmer and Systems Programmer classification series.</p> <p>OMB approval is not required for deletion or transfer of positions at any range.</p> <hr/> <p>Exempt and Partially Exempt Positions in Departments OMB approvals are required prior to all actions for all ranges.</p> <p>Before submitting to OMB, department-level approval is required. This includes compliance with the Division of Personnel requirements for determining the proper position classification.</p> <p>Exempt positions are specifically defined per AS 39.25.110 and partially exempt per AS 39.25.120. The extension of partially exempt (and classified) positions is described in AS 39.25.130. All changes for Exempt and Partially Exempt positions must comply with these statutes.</p> <p>Position changes approved by OMB under AS 39.25.130, extension of partially exempt and classified services, must also be approved by the Department of Administration and the Personnel Board.</p> <p>Exceptions: OMB approval is not needed for personnel actions for the following positions:</p> <ul style="list-style-type: none"> University of Alaska – all positions Attorney/Associate Attorney positions for <ul style="list-style-type: none"> Public Defender Agency Office of Public Advocacy Department of Law Classification series <ul style="list-style-type: none"> Student, College, and Graduate Interns Program Service Aide <p>Departments must also comply with direction from the Chief of Staff regarding the hire approval process for exempt and partially exempt positions.</p>

<p>Approval Requirements (Continued)</p>	<p>Agencies with 100% Exempt Positions (Quasi-independent Agencies: ACPE, AIDEA, AHFC, etc.) Range 23 or greater OMB approval is required prior to creation of a position or reclassification of an existing position.</p> <p>OMB approval is not required for deletion or transfers of positions at any range.</p> <hr/> <p><u>Classified and Exempt positions</u> Intra-agency position transfers must be addressed during the Reconciliation RP process with the Management Plan Scenario. All inter-agency and intra-agency position transfers anticipated for the upcoming budget year must be addressed in the next Governor's budget scenario.</p> <p>Position time status changes do not require OMB prior approval; they will be reviewed during the budget Reconciliation RP process with the Management Plan budget scenario and during preparation of the next Governor's budget scenario.</p> <p>See Reconciliation RP type on Page 25.</p>
<p>Documentation Required</p>	<p>Agency Request Memo to the Director of OMB For either an approval request or notification, provide basic information including ADN (Agency Document Number) PCN (Position Control Number) Description of duties Reason(s) for change Position Cost and Funding source(s) Is sufficient funding available under current authorization? For Exempt and Partially Exempt position(s) – Cite the statute that authorizes the position Effective date of proposed action If changing line-employee position to management level, provide explanation What would happen if the RP request were denied? For example, would denial result in noncompliance with state, federal, or local laws or regulations?</p> <p>Supporting Documentation Submit any supporting documentation that would clarify the request.</p> <p>Position changes must be reflected in future budget submissions.</p>

Exempt & Partially Exempt Positions Defined by Statutes

Citation		Exempt Positions -- AS 39.25.110	Citation	Partially Exempt Positions - AS 39.25.120(c)
Judicial Branch				
2		Justices, Judges, Magistrates, and Employees Including Judicial Council employees		
Legislative Branch				
1		Elected Officials (or appointed to fill vacancies)		
3		Legislative Employees		
36		Victims' Advocate and staff		
Executive Branch				
1		Elected Officials	1	Deputy and Assistant Commissioners
20		Office of the Governor/Lieutenant Governor Employees – Including Governor's House staff	2	Directors of Major Divisions
4		Commissioners of Departments	6	2 Special Assistants to Commissioner
9		Persons employed in a professional capacity to make a temporary or special inquiry, study, or examination as authorized by the Governor	4	Commissioner's Secretary
10		Members of boards, commissions, or authorities	5	Employees of Councils, Boards, or Commissions established by statute in the Office of the Governor or Lt. Governor (unless a different classification is provided by statute)
17		Officers and Employees residing in foreign countries		
21		Citizens' Advisory Commission on Federal Areas in Alaska Employees		
32		Alaska Temporary Assistance Program Participants holding temporary positions to obtain job experience		
33		Convener under AS 44.62.730 or Facilitator under AS 44.62.760 employed to negotiate regulation making process under AS 44.62.710 - 800		
Administration				
14		Oil and Gas Conservation Commission Petroleum Engineers Petroleum Geologists	3	Public Defender Agency Attorneys
31		Office of Tax Appeals Chief Administrative Law Judge Administrative Law Judges	3	Office of Public Advocacy Attorneys
			7 (A)	Alaska Public Broadcasting Commission Executive Director
			7 (I)	Alaska Commission on Aging Executive Director
			8	Alaska Pioneers' Home Managers

Citation Exempt Positions -- AS 39.25.110		Citation Partially Exempt Positions - AS 39.25.120(c)	
		13	Alaska Public Offices Commission Executive Director and Staff
Community & Economic Development			
11 (C)	Alaska Industrial Development and Export Authority Officers and employees	7 (D)	Board of Nursing Executive Director
11 (F)	Alaska Aerospace Development Corporation Officers and employees	7 (E)	Real Estate Commission Executive Director
18	Alaska Seafood Marketing Institute - Employees	7 (K)	State Medical Board Executive Director
25	Alaska Science and Technology Foundation Executive Director and staff	16	Board of Marine Pilots Marine Pilot Coordinator
30	Division of Insurance Actuary Assistant Actuary	12	Division of Insurance Deputy Director
		18	Regulatory Commission of Alaska Hearing Officers Administrative Law Judges
Corrections			
8	Patients and inmates employed in state institutions	7 (C)	Parole Board Executive Director
		17	Guards employed outside correctional facilities
13	Physicians	19	Compact Administrator
Education			
6	Regional Educational Attendance Area School Boards Certificated Teachers Noncertificated employees	7 (B)	Professional Teaching Practices Commission Executive Director
7	Certificated teachers employed as Correspondence teachers Skill Center teachers Mt. Edgecumbe School teachers	7 (G)	Alaska State Council on the Arts Executive Director
11 (E)	Alaska Commission on Postsecondary Education Officers and employees		
24	State Institutions Enrolled student employees		
Fish & Game			
11 (D)	Alaska Commercial Fisheries Entry Commission Officers and employees		
Health & Social Services			
8	Patients and inmates employed in state institutions	7 (J)	Alaska Mental Health Board Executive Director
13	State Medical Examiner Deputy Medical Examiner Asst. Medical Examiners	7 (L)	Governor's Council on Disabilities and Special Education Executive Director

Citation		Exempt Positions -- AS 39.25.110	Citation	Partially Exempt Positions - AS 39.25.120(c)
		Physicians in the Division of Mental Health & Developmental Disabilities		
23		Medicaid Rate Advisory Commission Executive Director	7 (M)	Advisory Board on Alcoholism and Drug Abuse Executive Director
			7 (N)	Statewide Suicide Prevention Council Executive Director
Labor & Workforce Development				
			14	Workers' Compensation Board Rehabilitation Administrator
Law				
			3	Attorneys
Military & Veterans Affairs				
35		Assistant Adjutant General for Space and Missile Defense	1	Assistant Adjutant General
28		Employment or Pre-employment training programs employees		
Natural Resources				
14		Petroleum Engineers Petroleum Geologists (Excluded: Division of Geological and Geophysical Surveys employees)	7 (F)	Alaska Royalty Oil & Gas Development Advisory Board Executive Director
19		Emergency Fire Fighting Personnel for fire emergency/prevention		
22		Youth Employment and Student Intern program employees		
37		Mental Health Trust Land Administration employees		
Public Safety				
			7 (H)	Alaska Police Standards Council Executive Director
			15	Guards employed for emergencies
38		Council on Domestic Violence and Sexual Assault Executive Director and staff		
Revenue				
11 (B)		Alaska Permanent Fund Corporation Officers and Employees		
12		Alaska Municipal Bond Bank Authority Executive Secretary and Legal Counsel	9	Hearing Examiners
26		Investment Officers	10	Division of Treasury Comptroller
34		Alaska Mental Health Trust Authority Chief Executive Officer and employees		
Transportation & Public Facilities				
16		Alaska State Ferry System Masters and Crew members covered by a collective bargaining agreement (AS 23.40.040)	2	Regional Directors
			11	Anchorage and Fairbanks International Airports Airport Managers
University of Alaska				
5		Officers and Employees		

Position Changes

OMB Approval Requirements -- Quick Reference

Classified Positions

	< Range 23	= > Range 23	Exceptions: Reclassifications resulting from broad class study, classification review, or advances of flex-positions Classification Series: Analyst/Programmer Systems Programmer
New	No	Yes	
Reclassification	No	Yes	
Deletion	No	Yes	
Transfers	No	Yes	
LTC Positions	No	Yes	

Exempt & Partially Exempt Positions in Departments

	All Ranges	Exceptions: University of Alaska positions Attorney/Associate Attorney Positions: Public Defender Agency Office of Public Advocacy Department of Law Classification Series: Student, College, & Graduate Interns Program Service Aide
New	Yes	
Reclassification	Yes	
Deletion	Yes	
Transfers	Yes	

Agencies with 100% Exempt Positions (Quasi-independent Agencies: ACPE, AIDEA, and AHFC)

	< Range 23	= > Range 23
New	No	Yes
Reclassification	No	Yes
Deletion	No	No
Transfers	No	No

Reimbursable Service Agreement (RSA)

Purpose	<p>RSA contractual agreements may be used between state government agencies for reimbursement for services performed per AS 37.07.080 (e).</p> <p>For agreements entered into by the University of Alaska, also see AS 14.40.325.</p>
Approval Requirements	<p>Budgeted RSAs may be executed by agencies without OMB review.</p> <p>Budgeted means:</p> <ol style="list-style-type: none"> 1. Requesting agency has, by law, the authority to obtain or provide a service and has an appropriation that may be used for that purpose; and 2. Servicing agency has sufficient inter-agency receipt authority. <p>OMB has delegated to Commissioners the authority to approve unbudgeted RSAs equal to or less than \$100,000.</p> <p>OMB approval is required for:</p> <ul style="list-style-type: none"> ▪ Unbudgeted amendments that would increase a budgeted RSA by more than \$100,000 ▪ Unbudgeted RSAs greater than \$100,000 ▪ Amendments to unbudgeted RSAs that increase the cumulative total of the original unbudgeted RSA and all previous amendments to greater than \$100,000 <p>The RSA must be approved prior to commencement of work. Exceptions must include an explanatory memo.</p> <p>OMB approval is not needed for RSA closeouts or reductions.</p>
Documentation Required	<p>1. RSA Form (ADNs are required for both agencies)</p> <p>Provide a description of the service and technical information as indicated on the RSA form. The description must answer who, what, where, when, why, and how costs estimates were derived. Continue on additional pages as needed.</p> <p>By statute, the servicing agency's billings must be based either on actual costs or a cost allocation method approved by OMB.</p> <p>The requesting agency must always give the appropriation cite(s) (Section, Chapter, SLA, page, and line).</p> <p>Commencement and completion dates must be consistent for the type of appropriation paying for the service. For example, commencement and</p>

**Documentation
Required**
(continued)

completion dates for an operating appropriation must be within a fiscal year.

A completed form must have the signatures of the authorized staff for the Requesting and Servicing Agencies. OMB will accept faxed forms that have been signed by both agencies; e-mail authorization will not be accepted. See amended RSA form on Page 25.

RSA Amendments

Complete the form as described above and include reasons for the amendment. Attach copies of the original RSA and all previous amendments.

2. Authorized Budget (AB) Screen Print

Attach an AKSAS screen print of the AB revised program transaction. Use Transaction Code 520-50 and Budget Type RPG (Revised Program) for RSAs that require OMB approval. For RSAs that do not require OMB approval, refer to the AKSAS Handy Guide to determine the appropriate transaction code.

The description section of the transaction must identify the servicing agency's ADN and the appropriation number[(s)] (AR) at the total control level. The total control level is the allocation level, or the appropriation level for appropriations that do not have allocations. (Departments may enter additional information as space allows.)

A. Recording Unanticipated RSAs in AKSAS

Operating Appropriation

If the servicing agency has sufficient interagency receipt authorization, then the RSA is a Budgeted RSA and an existing AKSAS appropriation may be used. See the definition of Budgeted RSAs under Approval Requirements.

If the servicing agency needs additional interagency receipt authorization, **and the billings are based on a cost allocation plan approved by OMB;** an existing AKSAS appropriation may be increased. A separate appropriation structure is not required to segregate expenditures, but it is not prohibited. If the **billings are based on actual costs,** a separate AKSAS appropriation structure (lower level AR or totally separate AR structure) must be used so expenditures can be identified.

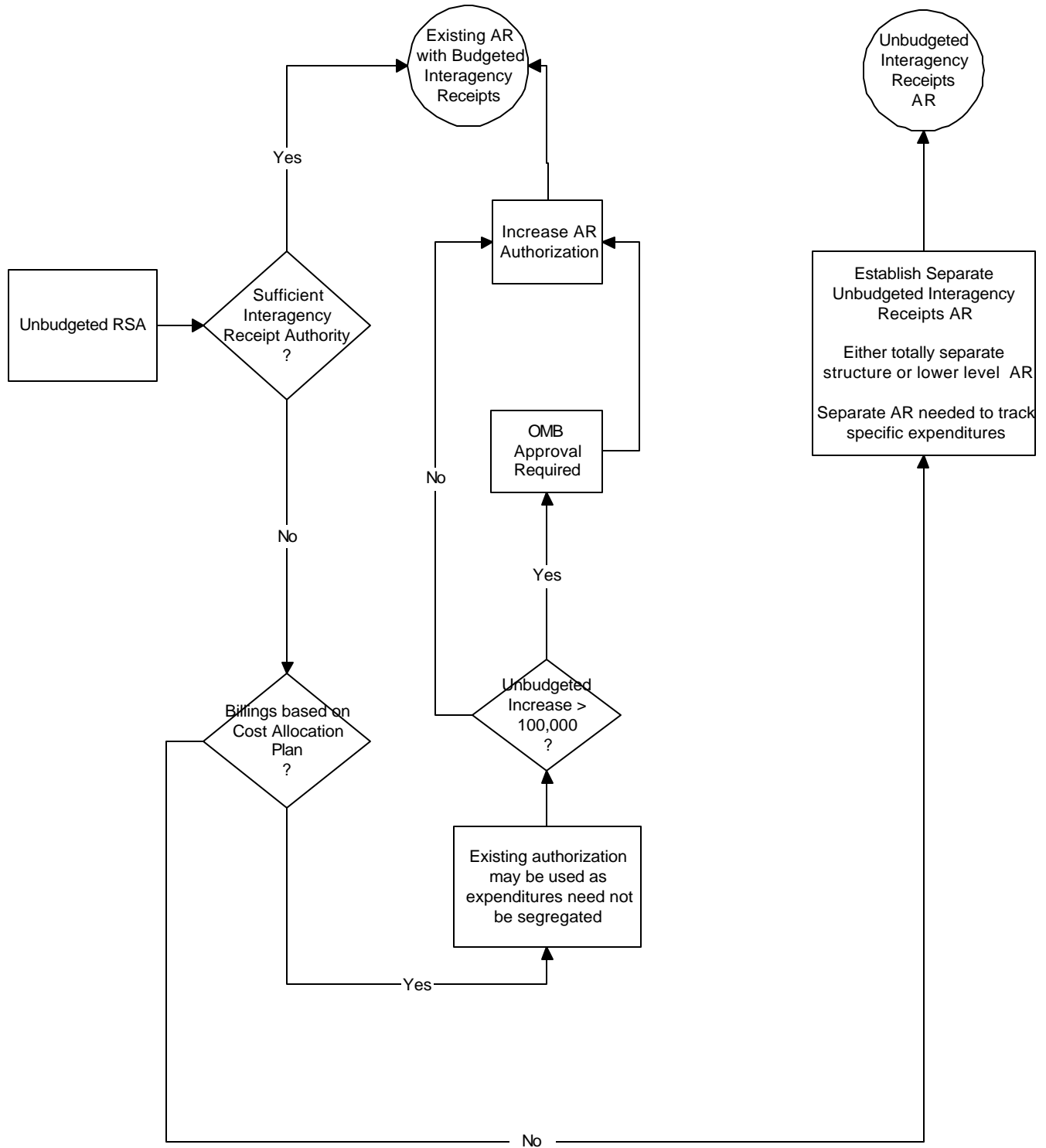
If an RSA involves both actual costs and a cost allocation plan, separate AKSAS appropriation structures must be used. Actual costs must be segregated.

Note: If an overhead rate based upon an approved cost allocation plan is

<p>Documentation Required (continued)</p>	<p>applied to the actual costs, the overhead will be considered an actual cost and does not need to be segregated.</p> <p>Capital Appropriation For CIP authorization, follow same guidelines as described for inter-agency receipt authorization above.</p> <p>Combined Operating and Capital Appropriations If a project is funded by a combination of operating and capital appropriations, separate RSA forms must be used. Also, separate AKSAS appropriation structures must be used so that expenditures for each appropriation are easily identified. Operating expenditures will need to be included in actual and final authorized expenditure reporting.</p>
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RSA

Servicing Agency - Interagency Receipt Authority AKSAS Appropriation (AR) Structure



<p>Documentation Required (continued)</p>	<p>B. Unique Requirements for Capital Appropriations Per AS 37.07.050 (a) (9), operating budget requests must include personal services expenditure information from capital appropriations. Prior year actual, current year authorized, and succeeding fiscal year budget requests must include personal services expenses from capital appropriations.</p> <p>Personal services costs from a capital appropriation may be recorded in AKSAS in either an operating or a capital appropriation structure. Agencies choosing to record personal services in a capital appropriation structure must include these expenses when reporting operating appropriation expenditures.</p> <p>Option to Use AKSAS Capital Appropriation Structure</p> <p><u>Budgeted within same agency</u> CIP receipts in operating appropriation – generally, the operating budget appropriation is for personal services only.</p> <ul style="list-style-type: none"> ▪ Operating appropriation must be restricted. ▪ RSA form need not be used; however, the agreement for reimbursement must be documented. ▪ Existing capital appropriation may be used up to the operating CIP authorization amount. <p><u>Budgeted between agencies</u> CIP receipts in operating appropriation – for all line items:</p> <ul style="list-style-type: none"> ▪ Operating appropriation must be restricted. ▪ Establish RSA using unbudgeted capital appropriation structure for appropriation term. ▪ Expenditures are limited to the operating Inter-agency CIP authorization. <p><u>Unbudgeted - within or between agencies</u> For all line items:</p> <ul style="list-style-type: none"> ▪ Establish RSA using unbudgeted capital appropriation structure for appropriation term. ▪ Expenditures are limited to the RSA amount.
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RSA

Option to Use Capital Appropriation Structure for CIP Receipts

Capital Appropriation Within Same Agency

Budgeted - CIP Receipt Authorization in Operating Budget

- Restrict operating budget expenditure and receipt authorization using transaction code 520-10 (Budget Restriction).
- RSA form need not be used; however, the agreement for reimbursement must be documented.
- Expend from current year collocation codes within existing capital appropriation structure up to the operating CIP authorization amount.
- Include personal services costs from the existing capital appropriation structure when reporting operating budget expenditures for prior year actuals and current year authorized.

Capital Appropriation Between Different Agencies

Budgeted - CIP Receipt Authorization in Operating Budget

- Restrict operating budget expenditure and receipt authorization using transaction code 520-10 (Budget Restriction).
- Establish RSA using unbudgeted capital appropriation structure for the appropriation term.
- Expend from current year collocation codes within unbudgeted capital appropriation structure. Expenditures are limited to the operating CIP authorization.
- Include personal services costs from the unbudgeted capital appropriation structure when reporting operating budget expenditures for prior year actuals and current year authorized.

Capital Appropriation Within Same Agency or Between Agencies

Unbudgeted - CIP Receipt Authorization NOT in Operating Budget

- Establish RSA using unbudgeted capital appropriation structure for the appropriation term.
- Expend from current year collocation codes within unbudgeted capital appropriation structure. Expenditures are limited to the RSA amount.
- Include personal services costs from the unbudgeted capital appropriation structure when reporting operating budget expenditures for prior year actuals and prior year final authorized.
- Include CIP receipts in future year budget requests.

Documentation Required (continued)	C. AKSAS Restricted Revenue Codes for Servicing Agency RSAs from Operating Appropriations Use Inter-agency Receipts accounts under 51015 (fund source code 1007).
	RSAs from Capital Appropriations Use Capital Improvement Projects (CIP) Receipts accounts under 51200 (fund source code 1061).

AKSAS Restricted Revenue Account Codes for RSAs

Department	Operating 51015 Inter-agency Receipts	Capital 51200 CIP Receipts
Administration	59020	59021
Community & Economic Development	59080	59081
Corrections	59200	59201
Education & Early Development	59050	59051
Environmental Conservation	59180	59181
Fish & Game	59110	59111
Governor's Office	59015	59016
Health & Social Services	59060	59061
Labor & Workforce Development	59070	59071
Law	59030	59031
Military & Veterans Affairs	59090	59091
Natural Resources	59100	59101
Public Safety	59120	59121
Revenue	59040	59041
Transportation & Public Facilities	59250	59240
Court System	59410	59411
Legislative Affairs	59310	59311
Legislative Audit	59330	59331
Legislative Finance	59320	59321
Ombudsman	59300	59301
University of Alaska	59450	59451

<p>Documentation Required (continued)</p>	<p>Additional Documentation</p> <p>Attach copies of AKSAS RSA documents that show encumbrances to be established (AKSAS transaction codes 140-10 Add RSA, and for amendments 140-20 Change RSA or other AKSAS documentation demonstrating the commitment of funds).</p> <p>Submit any supporting documentation that would add clarity to the request.</p> <p>For capital appropriations, attach photocopies of the page(s) of the appropriation bill.</p> <p>Note: Exceptions to the AKSAS RSA process and the RSA form are listed on Page 22.</p>
<p>Review Criteria</p>	<p>All RSAs must comply with AS 37.07.080(e), AS 36.30.730, and 2 AAC 12.700.</p> <p>By law, the requesting agency must have the authority to obtain the service and an appropriation that may be used for the purpose.</p> <p>The service being provided must be within the statutory functions or responsibilities of the servicing agency.</p> <p>Alaska Budget System (ABS) For future budget requests, OMB recommends:</p> <ul style="list-style-type: none"> ▪ Requesting agency document planned inter-agency expenditures in the expenditure detail change record (will show on Inter-agency Services Report). ▪ Servicing agency document the restricted revenue in the revenue detail change record and corresponding expenditures in the expenditure detail change record.

Reimbursable Service Agreement (RSA) AKSAS RSA Process and RSA Form Exceptions

All reimbursable service agreements or other agreements used to finance the provision of a service must meet the requirements of AS 37.07.080(e). The following reimbursable services do not require OMB approval and are exceptions to the required use of the AKSAS RSA process (Agency Journal Entry AJE 430-40 will be used).

RSA Form Required - Amount Not Limited
Department of Administration - Core Services Division of Finance Division of General Services Information Technology Group Division of Personnel Retirement and Benefits Division of Risk Management

The RSA form is not required for the following exceptions. The AJE 430-40 may be used for either revenue/expenditure or expenditure/abatement transfers.

AAM 40.010 defines the allowable uses for abatements.

Agencies must budget for material and recurring inter-agency receipts to avoid expenditure/abatement transfers.

No RSA Form - \$100,000 Limit
Purchased service can not exceed \$100,000 annually.
All Departments Travel reimbursements Mental health transports Other immaterial miscellaneous reimbursements (e.g., shared copy charges, subscriptions, and memberships)
Department of Administration Divisions of Personnel & Finance- Employee Training Pilot insurance coupons Surplus property transfers Minor building repairs
Department of Community & Economic Development License Fees
Department of Environmental Conservation Wastewater treatment certificate (user fees) Oil & Hazardous Substance Release Prevention & Response Fund - State employee salary costs

No RSA Form - \$100,000 Limit (continued)

Department of Education & Early Development

Record storage boxes

Donated food commodities

Governor's Office

Service award pins

Notary fees

Sale of Election Laws Handbook

Sale of voter lists/computer tapes

Department of Labor & Workforce Development

OSHA fines

OSH Certificates of Fitness

OSH Training Program Certificates

Mechanical Inspection Certification

Department of Natural Resources

Purchase of maps

Department of Public Safety

Employee security badges

Employee identification badges

Finger printing

Alaska Police Standards Basic Certification

Plan review fees (fire inspection)

Department of Transportation and Public Facilities

Marine Highway Transportation Requests (STRs)

Minor building repairs

Legislative Affairs

Legislative teleconference

Legislative bills/daily journals

No RSA Form - Amount Not Limited

Department of Transportation

Leasing

State Equipment Fleet (SEF)

Department of Corrections

Correctional Industries (all industry transfers)

RSA Authorized Budget (AB) Transaction Codes Quick Reference

Original RSA

Original Value > \$100,000	Budgeted RSA	OMB Approval	AKSAS AB Transaction Code	
Y or N	Y	N	AB 520-23	Budgeted RSA
N	N	N	AB 520-53	Unbudgeted RSAs < \$100,000
Y	N	Y	AB 520-50	Budgets - Original, supplemental, revised program

Amendments

Increases				
Budgeted RSA Unbudgeted Increase > \$100,000		OMB Approval	AKSAS AB Transaction Code	
N		N	AB 520-53	Unbudgeted RSAs < \$100,000
Y		Y	AB 520-50	Budgets - Original, supplemental, revised program
Unbudgeted RSA Cumulative Total of Original & Amendments > \$100,000				
N		N	AB 520-53	Unbudgeted RSA < \$100,000
Y		Y	AB 520-50	Budgets - Original, supplemental, revised program
Change Grants Line Authorization	Budgeted or Unbudgeted	Y	AB 520-50	Budgets - Original, supplemental, revised program

Budgeted RSA means the requesting agency has, by law, the authority to obtain or provide a service and has an appropriation that may be used for that purpose; and the Servicing agency has sufficient inter-agency receipt authority.

Note: Refer to AKSAS Handy Guide for prior year transaction codes

State of Alaska Reimbursable Services Agreement

ORIGINAL ☐

AMENDMENT # ☐

Payment Process

☐ Execute RSA (145-90 or 145-95)

☐ Agency Journal Entry (430-40)

☐ Other _____

Requesting Agency	BRU	Component	ADN #
Servicing Agency	BRU	Component	ADN #

I. Project or program title:

II. The servicing agency agrees to provide the requesting agency with the following service(s):

(Answer who, what, where, when, why and how cost estimates are derived. Use attachment if necessary.)

REQ Program Contact/Phone: _____

SVC Program Contact/Phone: _____

III. Terms and mechanics of reimbursement:

Billing Address:

- ☐ Payment upon approval
☐ Payment upon receipt of inter-agency billing
☐ Payment upon completion of service(s)
☐ Other (Specify) _____

Commencement date	Completion date	Billing RD code	Phone #
-------------------	-----------------	-----------------	---------

IV. Servicing agency cost based on:

☐ Itemized costs of service(s) provided

☐ Cost allocation schedule (description of allocation methodology must be attached)

V. Schedule of maximum costs to be incurred by the Servicing Agency:

	Original Agreement	Previous Amendment(s)	This Amendment	Total
Personal Services	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
Travel	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
Contractual	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
Supplies	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
Equipment	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
Grants	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
Other	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
Total	\$ _____ 0.00	\$ _____ 0.00	\$ _____ 0.00	\$ _____ 0.00

☐ Servicing Agency may not change line items without approval of Requesting Agency

VI. Budgeting and Accounting Information :

Requesting Agency Appropriation

☐ Capital

☐ Operating

If Operating, is item on Inter-Agency Services Report?

☐ No

☐ Yes, on detailed Budget Page

(Format: Sec Ch SLA Pg Ln)

Financial coding to be charged

Appropriation Cite

Appropriation Cite

Open Item # or Batch # (RS, EN, or AJE)

Date funds lapse

Federal funds

☐ No

☐ Yes, Amount _____

Federal Agency/Program/CFDA/Grant/Contract No.

Federal Pass Through

☐ YES

☐ NO

Servicing Agency Authorization

Is this agreement using budgeted authorization?

☐ No

☐ Yes

Is item on Restricted Revenue Report?

☐ No

☐ Yes, on detailed Budget Page

AR _____

CC _____

RR _____

Other _____

AR _____

CC _____

RR _____

Other _____

VII: Approvals & Certification: The requesting agency and servicing agency agree to the terms and conditions above. In addition, the requesting agency certifies that sufficient funds are encumbered to pay this obligation or that there is sufficient unencumbered balance in the appropriation cited to cover this obligation. I am aware that to knowingly make or allow false entries or alterations on a public record, or knowingly destroy, mutilate, suppress, conceal, remove or otherwise impair the verity, legibility or availability of a public record constitutes tampering with public records punishable under AS 11.56.815-820. Other disciplinary action may be taken up to and including dismissal.

Requesting Agency Authorized Signature	Printed Name	Date
Servicing Agency Authorized Signature	Printed Name	Date
OMB Authorized Signature (as applicable)	Printed Name	Date

02-098 (OMB Rev. Nov. 2002)

Comments have been added to explain certain cells.

State of Alaska Reimbursable Services Agreement

ORIGINAL ☐ AMENDMENT # ☐

Payment Process <input type="checkbox"/> Execute RSA (145-90 or 145-95) <input type="checkbox"/> Agency Journal Entry (430-40) <input type="checkbox"/> Other _____			
Requesting Agency	BRU	Component	ADN #
Servicing Agency	BRU	Component	ADN #
I. Project or program title:			
II. The servicing agency agrees to provide the requesting agency with the following service(s): (Answer who, what, where, when, why and how cost estimates are derived. Use attachment if necessary.)			
REQ Program Contact/Phone: _____		SVC Program Contact/Phone: _____	
III. Terms and mechanics of		Address:	
<input type="checkbox"/> Payment upon approval <input type="checkbox"/> Payment upon receipt <input type="checkbox"/> Payment upon completion <input type="checkbox"/> Other (Specify) _____		_____	
Commencement date _____		Billing RD code _____ Phone # _____	
IV. Servicing agency cost basis		Service(s) provided	
Operating Appropriations - Use Inter-Agency Receipts accounts listed under 51015 (fund source code 1007).		_____	
V. Schedule of maximum cost		Agency Component	
Personal Services	\$ _____	The detailed Budget includes an ABS Component-level Inter-Agency Services Report.	
Travel	\$ _____	This report lists Expenditure Detail items that are flagged as Inter-dept or Intra-dept.	
Contractual	\$ _____	If this agreement is documented on an Inter-Agency Services report, enter the detailed Budget page number.	
Supplies	\$ _____		
Equipment	\$ _____		
Grants	\$ _____		
Other	\$ _____		
Total	\$ 0.00	Total \$ 0.00	
If federal funds are paying for any part of the service, mark the YES Box.		Mark NO if the requesting agency is treating the RSA expense as a "purchase of service" (the same as purchasing the service from the private sector). The Requesting Agency, as the Grant Recipient, retains all compliance responsibility. Only the Requesting Agency will report the expense on their federal schedule.	
VI. Information:			
Refer to your Department's internal procedures to determine the method of segregating federally funded RSAs for federal reporting requirements.			
Agency Services Report? <input type="checkbox"/> Capital <input type="checkbox"/> Operating			
<input type="checkbox"/> No <input type="checkbox"/> Yes, on detailed Budget Page			
Open Item # or Batch # (RS, EN, or AJE) _____		Mark YES if the Servicing Agency is considered a Grant Subrecipient, passing through all compliance requirements. Both the Requesting and Servicing agencies will include the amount on their federal schedule, identifying it as pass through.	
Federal funds <input type="checkbox"/> No <input type="checkbox"/> Yes, Amount _____		mat: Sec Ch SLA Pg Ln)	
Federal Agency/Program/CFDA/Grant/Contract No. _____		Federal Pass Through <input type="checkbox"/> YES <input type="checkbox"/> NO	
Servicing Agency Authorization			
Is this agreement using budgeted authorization? <input type="checkbox"/> No <input type="checkbox"/> Yes			
Is item on Restricted Revenue Report? <input type="checkbox"/> No <input type="checkbox"/> Yes, on detailed Budget Page			
AR _____	CC _____	RR _____	Other _____
AR _____	CC _____	RR _____	Other _____
VII: Approvals & Certification:			
The requesting agency and servicing agency agree to the terms or that there is sufficient unencumbered balance a public record, or knowingly destroy, mutilate, s in public records punishable under AS 11.56.815-			
See the Revised Program manual for OMB known approval requirements.			
Follow your Department's internal procedures for RSAs within the authority delegated to agencies.			
Requesting Agency		Printed Name	
Servicing Agency		Printed Name	
OMB Authorized Signature (as applicable)		Printed Name	
If this agreement was documented on a Restricted Revenue report, enter the detailed Budget page number.			

02-098 (OMB Rev. Nov. 2002)

Reconciliation - Authorized & Management Plan

Purpose	<p>The Reconciliation RP contains transactions that establish an agency's current year budget authorization and its subsequent management plan for the year. The reconciliation process ensures that all appropriations are recorded in the accounting (AKSAS) and budget (ABS) systems and any necessary adjustments are made.</p> <p>Establishing the current year's budget begins when the Conference Committee data received from the Legislative Finance Division is loaded into ABS, then recorded in AKSAS through the Auto-AB¹ process.</p> <p>The two phases of the Reconciliation RP process use the ABS Authorized and Management Plan scenarios.</p> <p>Appropriations not recorded through the Conference Committee scenario/Auto-AB process are recorded in the Authorized scenario. The Authorized scenario reflects all legislative appropriations and vetoes for the current fiscal year. The Authorized scenario is also used to record some adjusting transactions.</p> <p>The Management Plan scenario is used to enter changes that reflect the agency's operating decisions for the current fiscal year. Factors that may influence these decisions are new program developments, legislative funding decisions and management priorities.</p> <p>The information presented here is an overview of the Reconciliation RP process. Refer to the OMB Operating Budget Instruction Manual for more information on the Conference Committee, Authorized, and Management Plan Scenarios.</p>
Approval Requirements	<p>Throughout the fiscal year, Commissioners have the delegated authority to approve Transfer and Position type RPs; however, if these RP types are used during the Reconciliation process, they are considered to be part of the Reconciliation RP. ALL transactions and AKSAS AB documents related to the Reconciliation RP must be approved by OMB.</p>
Documentation Required	<p>Change Records are entered in the Authorized and/or Management Plan scenario instead of using an Agency Request Memo. (Departments may submit a separate cover memo, but it is not required.)</p> <p>For each change record, the reason for the transaction must be documented in the description field.</p> <p>For the Transfer and Position type transactions, the description must provide the same level of detail as required for the Agency Request Memo for those RP types.</p> <p>Documenting the reason for a Reconciliation RP in the Change Record description is important as OMB will provide the <i>Change Record with Description Report</i> to the Legislative Finance Division after the Reconciliation RP is approved.</p>

¹ See ABS Auto-AB Instruction Manual and instructions from the Department of Administration, Division of Finance.
RP Manual Revised: Dec. 2002

Transaction Types

The Authorized budget may include the following Change Record transaction types:

- Fiscal Note
- Language Section
- Line Item Transfer
- Miscellaneous Adjustment
- Other Appropriation
- Position Adjustments
- Reappropriation
- Salary Adjustment
- Special Appropriation
- Technical Position Adjustment
- Unallocated Adjustments
- Veto

The Management Plan budget may include the following Change Record transaction types:

- Line Item Transfer
- Position Adjustment
- Transfer In
- Transfer Out

Refer to the OMB Operating budget Instruction Manual for detailed information about transaction types.

Recording Change Record Transactions in AKSAS

Appropriations that are not included in the Auto AB require an authorized budget transaction (AB) to record the appropriation in AKSAS. OMB uses the following guidelines when selecting an AKSAS AB budget type.

ORG Budget Type

Used to record Original Appropriations.

Generally used when a new AKSAS appropriation structure (usually logical level 50 or 70) is established to record the appropriation. The ORG budget type is used only for the initial recording of an appropriation in AKSAS. ORG should not be used again for the same appropriation, except to correct an error in the original recording.

Used to record the following legislative actions:

- All appropriations recorded in AKSAS via the Auto AB
- Initial legislative appropriations for new appropriations
- Multi-year operating appropriations
- Fiscal Note appropriations for an original appropriation

Supplemental (SUP) Budget Type

Used to record a legislative adjustment to an original appropriation.

Used to record the following legislative actions:

- Fund source changes
- Increases in the amount of an existing appropriation
- Repeals of appropriations (Note: The Budget Type for the corresponding Reappropriation would be ORG if it is a new appropriation or SUP if it is increasing an existing appropriation.)
- Fiscal Note appropriations that increase an existing appropriation.

OMB recommends that each Department assign a unique ADN (Agency Document Number) for each Change Record that requires an associated AKSAS AB document. This facilitates a faster OMB review and approval process as it is easier to verify the accuracy of a shorter AB document. If, however, a Department chooses to consolidate transactions on an AB document, for each Change Record the expenditure and revenue lines must be sequenced together, and the beginning transaction line must have an identifying explanation in the Financial Comments field.

Attach an AKSAS screen print of the AB revised program transaction. Use Transaction Code 520-50 for all AB documents.

When recording a Language Section appropriation, attach a copy of the page(s) of the appropriation bill that makes the appropriation. For fiscal notes, also attach a copy of the fiscal note.

ABS Personal Services Module

The Personal Services Module associated with Management Plan must balance to the personal services expenditure line within an allocation/component.

Capital Project Scope Change

Purpose	<p>Changing the scope of a capital project due to unforeseen circumstances.</p> <p>This revised program allows changes to the project scope as described in the project backup information.</p>
Approval Requirements	<p>Projects must be implemented as described in the appropriation/allocation language.</p> <p>The proposed scope change cannot change characteristics of the project that were the principal reason(s) for the capital project to receive an appropriation.</p> <p>OMB must approve all capital project scope changes.</p>
Documentation Required	<p>Agency Request Memorandum to OMB Analyst Provide the following information as applicable:</p> <p>Explain the basic intent of the project. Describe how the project scope change will meet the intent of the project as envisioned at the time of the appropriation.</p> <p style="padding-left: 40px;">For example, the original project scope was construction of ramps and docks to loading/unloading access to a side loading ferry. The scope change may be to allow for a front/back loading ferry. The basic intent of providing a facility for loading/unloading ferries is unchanged.</p> <p>What aspect of the original project scope will not be carried out? Explain why. Estimate the projected cost of this aspect of the project.</p> <p>What is being added to the project scope? Explain why. Estimate the cost of this addition.</p> <p>Explain how funds will be used to implement the changes.</p> <p>Provide information on the history of the project.</p> <p>Cite the Section, Chapter, SLA, page, and line of the appropriation, and attach photocopies of the page(s) of the appropriation bill.</p> <p>Supporting Documentation Attach copy of original appropriation backup. Submit any supporting documentation that would clarify the request.</p>
Review Criteria	<p>The intent or purpose of the capital project cannot fundamentally change, and cannot conflict with the specific project description contained in the appropriation bill and backup materials.</p>

Legislative Revised Program (RPL)

Purpose	<p>Increase an expenditure authorization as a result of the availability of new or additional revenues. Generally, this occurs during the interim between legislative sessions. Depending on the timing of the supplemental process, revised programs may be needed during a legislative session.</p> <p>Authority: AS 37.07.080(h), and specific language in appropriations bills</p>
Approval Requirements	<p>Requests are limited to the fund sources specified in a language section of an appropriation bill. Generally this language section has been titled "Federal and Other Program Receipts" and has been in each of the primary appropriations bills (operating, mental health, and capital). This section authorizes the types of RPLs that may be submitted to Legislative Budget and Audit during the ensuing fiscal year.</p> <p>OMB will review all requests. Requests approved by OMB will be forwarded to the Legislative Finance Division for consideration by Legislative Budget and Audit Committee (LB&A).</p> <p>OMB will notify departments of RPL submission deadlines. Generally, the Legislative Finance Division and LB&A require OMB to submit requests two weeks prior to the meeting.</p>
Documentation Required	<p>RPL Request Form - See example form on Page 33</p> <p>The example form lists the most common questions raised by OMB and LB&A. The applicability of questions varies depending upon the nature of the individual RPL.</p> <p><u>Note: The questions on the example should not appear on the submitted RPL request.</u></p> <p>Items of particular concern are whether non-general fund increases will create an obligation to provide services that must later be funded through general funds, knowing the details of new positions requested, and pass-through grant recipients.</p> <p>If the RPL proposes a new state program, LB&A may prefer to have it reviewed by the appropriate Finance Subcommittee before acting on the request.</p> <p>Submit the RPL Request Form electronically via e-mail attachment to your OMB analyst.</p> <p>Operating Appropriation</p> <p>Additional authorization requested through an RPL may be applied only to a single fiscal year. For example, if an unexpected federal grant is awarded to an agency covering the period May to December, two RPLs should be prepared - one for the period May to June 30, and the other from July 1 to December.</p>

Documentation Required (continued)	<p>Depending on the timing of the receipts or work to be performed, alternative approaches include:</p> <ul style="list-style-type: none">May to June 30 portion - Supplemental requestJuly to December portion - Budget amendment request <p>Supporting Documentation Submit any supporting documentation (contracts, memos, etc.) that would clarify the request.</p> <p>If LB&A approves the request, submit an Authorized Budget (AB) Screen Print For increases to existing appropriations, use Transaction Code 520-50 and budget type RPG (Revised Program).</p> <p>The description section of the transaction should identify the ADN, and the appropriation number(s) (AR) at the total control level. The total control level is the allocation level, or the appropriation level for appropriations that do not have allocations. (Departments may enter additional information as space allows.)</p>
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**Department of
Division, BRU or Component**

Subject of RPL: Brief program title	ADN/RPL #: XX-X-XXXX
Amount requested: \$ total	Appropriation Authority: Sec ____ Ch____ SLA ____ ____ pg ____ ln ____
Funding source: \$fed, \$gf, \$etc. Operating or Capital	Statutory Authority: AS Note: Cite the program authorization statute(s)

PURPOSE

- 2-3 sentences that summarize how will funding be used, why the funds are needed, what problem will be solved, who will benefit and what is the source of the funds (e.g., particular federal program).

PREVIOUS LEGISLATIVE CONSIDERATION

- Did Finance committees consider this subject?
- Amount already appropriated for this purpose?
- Is intent language in appropriation bill?
- Have previous RPLs for this activity or project been considered?

TIMING ISSUES

- Why isn't the funding in the current budget?
- Is the funding unanticipated?
- Is documentation of the funding available?
- Are the funds in-hand, imminent or speculative?
- Is there a signed approval or contract (date)?
- When are funds available and when do they lapse?
- Why is approval needed now?
- What are the consequences of delay or disapproval?
- How does this program or funding interface w/ federal cycle?

BUDGETARY ISSUES

- Does this funding fit into long-term plans, missions and measures of the affected program?
- Are efficiency measures available for the additional expenditure (e.g., cost per client)?
- What is the line item distribution of the proposed expenditure?
- Has the department already been spending these funds?
- What are the current and future budget impacts?
- Will there be future pressure for GF?
- Is there a possibility of replacing existing GF? If so, how much?
- What is the impact on positions or staff months? Location?
- What positions are to be funded? Existing or new positions?
- If there was excess receipt authority last year, explain why that isn't the case now.
- Will continuing funding be requested in the next budget?
- Over what period will the funds be spent?
- What impact on indirect cost recovery or fees for services?
- Are there considerations in addition to general fund impacts?
- Provide information about other funding source(s).

Agency Contact and Telephone:

OMB Approved:

Appendix

Public Finance - Program Execution - AS 37.07.080

Sec. 37.07.080. Program execution.

(a) Except as limited by executive decisions of the governor, the mission statements and desired results issued by the legislature, appropriations by the legislature, and other provisions of law, the several state agencies have full authority for administering their program service assignments and are responsible for their proper management.

(b) Each state agency shall prepare an annual plan for the operation of each of its assigned programs except for programs that are exempted from this requirement by the office. The operations plan shall be prepared in the form and content and be transmitted on the date prescribed by the office.

(c) The office shall

(1) review each operations plan to determine that it is consistent with the executive decisions of the governor, the mission statement and desired results issued by the legislature, appropriations by the legislature, and other provisions of law, that it reflects proper planning and efficient management methods, and that appropriations have been made for the legislatively established purpose and will not be exhausted before the end of the fiscal year;

(2) approve the operations plan if satisfied that it meets the requirements under (1) of this subsection; otherwise, the office shall require revision of the operations plan in whole or in part.

(d) A state agency may not increase the salaries of its employees, employ additional employees, or expend money or incur obligations except in accordance with law and properly approved operations plan.

(e) Transfers or changes between objects of expenditures or between allocations may be made by the head of an agency upon approval of the office. Transfers may not be made between appropriations, including transfers made through the use of a reimbursable service agreement or other agreement, except as provided in an act making the transfers between appropriations. However, a reimbursable service agreement or other agreement may be used to finance the provision of a service if

(1) the agency that requires the service has, by law, the authority to obtain or provide the service and has an appropriation that may be used for that purpose; and

(2) the agency that provides the service bills the agency administering the available funds based on

(A) the actual cost to provide the service; or

(B) a cost allocation method approved by the office.

(f) The office shall report quarterly to the governor and the legislature on the operations of each state agency, relating actual accomplishments to those planned and modifying, if necessary, the operations plan of any agency for the balance of the fiscal year.

(g) The governor may direct the withholding or reduction of appropriations to a state agency at any time during the fiscal year only if the governor determines that the planned expenditures can no longer be made due to factors outside the control of the state which make the expenditure factually impossible.

(h) The increase of an appropriation item based on additional federal or other program receipts not specifically appropriated by the full legislature may be expended in accordance with the following procedures:

(1) the governor shall submit a revised program to the Legislative Budget and Audit Committee for review;

(2) 45 days shall elapse before commencement of expenditures under the revised program unless the Legislative Budget and Audit Committee earlier recommends that the state take part in the federally or otherwise funded activity;

(3) should the Legislative Budget and Audit Committee recommend within the 45-day period that the state not initiate the additional activity, the governor shall again review the revised program and if the governor determines to authorize the expenditure, the governor shall provide the Legislative Budget and Audit Committee with a statement of the governor's reasons before commencement of expenditures under the revised program.

Public Finance - Agency Program & Financial Plans; Mission Statements - AS 37.07.050(a)(9)

Sec. 37.07.050. Agency program and financial plans; mission statements.

(a) The agencies shall assure the development of a statewide system of results-based government designed to increase efficiency and effectiveness of state programs and services. Toward that end, each state agency shall, on a semi-annual basis, identify results-based measures that have been used to work toward achievement of the mission statement and desired results issued by the legislature and of other goals of the agency, and set out the results as measured. Each state agency shall also prepare information that shall be compiled and submitted on December 15 each year to the office, the legislature, and the legislative finance division; this information must

(9) include the budget requested to carry out the agency's proposed plans in the succeeding fiscal year, including information reflecting the expenditures during the last fiscal year, the expenditures authorized for the current fiscal year, the expenditures proposed for the succeeding fiscal year, an explanation of the services to be provided, the number of total positions for all persons employed or under contract by the agency for personal services including those rendered for capital improvement projects, the need for the services, the cost of the services, and other information requested by the office;

Public Officers and Employees - AS 39.25.100 – 130

Sec. 39.25.100. Classified service.

The classified service consists of all positions in the state service not included in the exempt service or in the partially exempt service.

Sec. 39.25.110. Exempt service.

Unless otherwise provided by law, the following positions in the state service constitute the exempt service and are exempt from the provisions of this chapter and the rules adopted under it:

- (1) persons elected to public office by popular vote or appointed to fill vacancies in elected offices;
- (2) justices, judges, magistrates, and employees of the judicial branch including employees of the judicial council;
- (3) employees of the state legislature and its agencies;
- (4) the head of each principal department in the executive branch;
- (5) officers and employees of the University of Alaska;
- (6) certificated teachers and noncertificated employees employed by a regional educational attendance area established and organized under AS 14.08.031 - 14.08.041 to teach in, administer, or operate schools under the control of a regional educational attendance area school board;
- (7) certificated teachers employed by the Department of Education and Early Development as correspondence teachers, teachers in skill centers operated by the Department of Education and Early Development, or in Mt. Edgecumbe School;
- (8) patients and inmates employed in state institutions;
- (9) persons employed in a professional capacity to make a temporary or special inquiry, study or examination as authorized by the governor;
- (10) members of boards, commissions, or authorities;
- (11) the officers and employees of the following boards, commissions, and authorities:
 - (A) [Repealed, Sec. 13 ch 43 SLA 1994].
 - (B) Alaska Permanent Fund Corporation;
 - (C) Alaska Industrial Development and Export Authority;
 - (D) Alaska Commercial Fisheries Entry Commission;

(E) Alaska Commission on Postsecondary Education;

(F) Alaska Aerospace Development Corporation;

(12) the executive secretary and legal counsel of the Alaska Municipal Bond Bank Authority;

(13) the state medical examiner, deputy medical examiner, and assistant medical examiners appointed under AS 12.65.015 and physicians licensed to practice in this state and employed by the division of mental health and developmental disabilities in the Department of Health and Social Services or by the Department of Corrections;

(14) petroleum engineers and petroleum geologists employed in a professional capacity by the Department of Natural Resources and by the Oil and Gas Conservation Commission, except for those employed in the division of geological and geophysical surveys in the Department of Natural Resources;

(15) [Repealed, Sec. 1 ch 32 SLA 1999].

(16) persons employed by the division of marine transportation as masters and members of the crews of vessels who operate the state ferry system and who are covered by a collective bargaining agreement provided in AS 23.40.040 ;

(17) officers and employees of the state who reside in foreign countries;

(18) employees of the Alaska Seafood Marketing Institute;

(19) emergency fire-fighting personnel employed by the Department of Natural Resources for a fire emergency or for fire prevention and related activities conducted under AS 41.15.030 ;

(20) employees of the Office of the Governor and the office of the lieutenant governor, including the staff of the governor's mansion;

(21) employees of the Citizens' Advisory Commission on Federal Areas in Alaska established under AS 41.37.010 ;

(22) youth employed by the Department of Natural Resources under the Youth Employment and Student Intern programs;

(23) the executive director of the Medicaid Rate Advisory Commission;

(24) students employed by the state institutions in which the students are enrolled;

(25) the executive director and staff of the Alaska Science and Technology Foundation established under AS 37.17.010 ;

(26) investment officers in the Department of Revenue;

(27) [Repealed, Sec. 10 ch 29 SLA 1999].

(28) persons engaged in employment or pre-employment training programs operated by the Department of Military and Veterans' Affairs;

(29) [Repealed, Sec. 9 ch 115 SLA 1989].

(30) a person employed as an actuary or assistant actuary by the division of insurance in the Department of Community and Economic Development;

(31) the chief administrative law judge and any other administrative law judges appointed to the office of tax appeals of the Department of Administration under AS 43.05.400 - 43.05.499;

(32) a participant in the Alaska temporary assistance program under AS 47.27 who holds a temporary position with the state in order to obtain job training or experience;

(33) a person employed as a convener under AS 44.62.730 or as a facilitator under AS 44.62.760 related to a negotiated regulation making process under AS 44.62.710 - 44.62.800;

(34) the chief executive officer and employees of the Alaska Mental Health Trust Authority employed under AS 47.30.026 (b);

(35) the assistant adjutant general for space and missile defense appointed under AS 26.05.185 ;

(36) the victims' advocate established under AS 24.65.010 and the advocate's staff;

(37) employees of the Alaska mental health trust land unit established under AS 44.37.050 ;

(38) the executive director and staff of the Council on Domestic Violence and Sexual Assault established under AS 18.66.010 .

Sec. 39.25.120. Partially exempt service.

(a) Positions in the partially exempt service are included in the position classification plan established under this chapter and are compensated according to the pay plan under AS 39.27.011 .

(b) A person holding a position in the partially exempt service is not required to complete an assessment and is not eligible for a hearing by the personnel board in case of dismissal, demotion, or suspension. Positions in the partially exempt service are specifically exempt from the rules established under AS 39.25.150 (3) - (10), (12), (13), and (16).

(c) The following positions in the state service constitute the partially exempt service:

(1) deputy and assistant commissioners of the principal departments of the executive branch, including the assistant adjutant general of the Department of Military and Veterans' Affairs;

(2) the directors of the major divisions of the principal departments of the executive branch and the regional directors of the Department of Transportation and Public Facilities;

(3) attorney members of the staff of the Department of Law, of the public defender agency, and of the office of public advocacy in the Department of Administration;

(4) one private secretary for each head of a principal department in the executive branch;

(5) employees of councils, boards, or commissions established by statute in the Office of the Governor or the office of the lieutenant governor, unless a different classification is provided by statute;

(6) not more than two special assistants to the commissioner of each of the principal departments of the executive branch, but the number may be increased if the partially exempt service is extended under AS 39.25.130 to include the additional special assistants;

(7) the principal executive officer of the following boards, councils, or commissions:

(A) Alaska Public Broadcasting Commission;

(B) Professional Teaching Practices Commission;

(C) Parole Board;

(D) Board of Nursing;

(E) Real Estate Commission;

(F) Alaska Royalty Oil and Gas Development Advisory Board;

(G) Alaska State Council on the Arts;

(H) Alaska Police Standards Council;

(I) Alaska Commission on Aging;

(J) Alaska Mental Health Board;

(K) State Medical Board;

(L) Governor's Council on Disabilities and Special Education;

(M) Advisory Board on Alcoholism and Drug Abuse;

(N) Statewide Suicide Prevention Council;

(8) Alaska Pioneers' Home managers;

(9) hearing examiners in the Department of Revenue;

(10) the comptroller in the division of treasury, Department of Revenue;

(11) airport managers in the Department of Transportation and Public Facilities employed at the Anchorage and Fairbanks International Airports;

(12) the deputy director of the division of insurance in the Department of Community and Economic Development;

- (13) the executive director and staff of the Alaska Public Offices Commission;
- (14) the rehabilitation administrator of the Workers' Compensation Board;
- (15) guards employed by the Department of Public Safety for emergencies;
- (16) marine pilot coordinator of the Board of Marine Pilots;
- (17) guards employed by the Department of Corrections, other than in state correctional facilities, to carry out the responsibility of the commissioner of Corrections under AS 33.30.071 (b);
- (18) hearing officers and administrative law judges of the Regulatory Commission of Alaska.
- (19) the compact administrator appointed under AS 33.36.130 .

Sec. 39.25.130. Extension of partially exempt and classified services.

(a) The personnel board, upon written recommendation of the commissioner of administration, may extend the partially exempt service to include any position in the classified service that, in the judgment of the board,

- (1) involves principal responsibility for the determination of policy;
- (2) involves principal responsibility for the way in which policies are carried out; or
- (3) involves responsibilities and duties of a type not susceptible to the ordinary recruiting and assessment procedures.

(b) Positions may not be included in the partially exempt service under this section if the inclusion is inconsistent with federal requirements for state agencies supported in whole or in part by federal funds.

(c) The personnel board, upon written recommendation of the commissioner of administration, may extend the classified service to include any position in the partially exempt service.

Public Contracts - Supply of Personnel, Information, & Technical Services - AS 36.30.730

Sec. 36.30.730. Supply of personnel, information, and technical services.

(a) A public procurement unit may, upon written request from another public procurement unit or external procurement activity, provide personnel to the requesting public procurement unit or external procurement activity. The public procurement unit or external procurement activity making the request shall pay the public procurement unit providing the personnel the direct and indirect cost of furnishing the personnel, in accordance with an agreement between the parties.

(b) The informational, technical, and other services of a public procurement unit may be made available to another public procurement unit or external procurement activity except that the requirements of the public procurement unit tendering the services has precedence over the requesting public procurement unit or external procurement activity. The requesting public procurement unit or external procurement activity shall pay for the expenses of the services so provided, in accordance with an agreement between the parties.

(c) Upon request, the commissioner may make available to public procurement units or external procurement activities the following services, among others:

- (1) standard forms;
- (2) printed manuals;
- (3) product specifications and standards;
- (4) quality assurance testing services and methods;
- (5) qualified products lists;
- (6) source information;
- (7) common use commodities listings;
- (8) supplier performance ratings;
- (9) lists of persons debarred or suspended from consideration for award of state contracts;
- (10) forms for invitations for bids, requests for proposals, instructions to bidders, general contract provisions, and other contract forms; and
- (11) contracts or published summaries of them, including price and time of delivery information.

(d) The commissioner may provide the following technical services, among others:

- (1) development of product specifications;
- (2) development of quality assurance test methods, including receiving, inspection, and

acceptance procedures;

(3) use of product testing and inspection facilities; and

(4) use of personnel training programs.

(e) The commissioner may enter into contractual arrangements and publish a schedule of fees for the services provided under (c) and (d) of this section.

(f) [Repealed, Sec. 28 ch 90 SLA 1991].

University - Reallocation within State Appropriations- AS 14.40.325

Sec. 14.40.325. Reallocation within state appropriations.

Notwithstanding the provisions of AS 37.07.080(e), each appropriation to the University of Alaska is subject to reallocation by the university administration under procedures established by the Board of Regents and the division of budget review in the Office of the Governor. Transfers may not be made between appropriations except as provided in an Act making transfers between appropriations.

Intergovernmental Relations 2 AAC 12.700

REQUESTS FOR PERSONNEL, INFORMATION, AND SERVICES.

(a) A request made to a public procurement unit by another public procurement unit to provide or make available personnel, services, information, or technical services under AS 36.30.730 must be complied with only to the extent that is mutually agreed upon.

(b) A request made to a state public procurement unit by another state public procurement unit to provide or make available personnel, services, information, or technical services under AS 36.30.730 must comply with the procedures established by the office of management and budget.

(c) A request made to a state public procurement unit by another public procurement unit to provide or make available personnel, services, information, or technical services under AS 36.30.730 must comply with AS 37.07, the Executive Budget Act.